

EXHIBIT ABusiness Operations (.10 Hours; \$ 50.00)

<u>Attorney</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peter V. Lockwood	.10	\$500	50.00

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
11/28/01	PVL	500.00	.10	Telephone conference with Tersigni re: business operations (.1)

Total Task Code .03 .10

Case Administration (35.60 Hours; \$ 14,569.50)

<u>Attorney</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Elihu Inselbuch	1.40	\$630	882.00
Peter V. Lockwood	13.00	\$500	6,500.00
Julie W. Davis	18.40	\$365	6,716.00
Trevor W. Swett	.10	\$360	36.00
Rita C. Tobin	.70	\$265	185.50
Elyssa J. Strug	2.00	\$125	250.00

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
11/01/01	PVL	500.00	.30	Review agenda letter and email Zaleski re: same (.2), review draft calendar (.1)
11/02/01	PVL	500.00	.40	Telephone conference with Baena re: 11/5 hearing (.1), telephone conferences with Zaleski re: same (.3)
11/02/01	JWD	365.00	1.90	Review pleadings for weekly status reports

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11/05/01	PVL	500.00	3.10	Prepare for omnibus hearing (1.0), telephone conference with Zaleski re: same (.1), attend omnibus hearing before J. Farnan (.8), conference with Zaleski re: hearing (.2), conference with Baena re: pending matters (.9), telephone conference with EI re: hearing (.1)
11/05/01	JWD	365.00	2.10	Draft weekly status reports
11/06/01	PVL	500.00	.30	Review misc. filings (.3)
11/08/01	PVL	500.00	.50	Telephone conference with Zaleski re: status (.1), telephone conference with Bernick re: 11/21 hearing (.1), telephone conferences with Baena re: same (.3)
11/08/01	JWD	365.00	2.10	Review pleadings for weekly status report
11/09/01	PVL	500.00	.10	Telephone conference with Zaleski re: status (.1)
11/09/01	EJS	125.00	.50	Reviewed recently received court documents, duplicated for files and internal distribution.
11/12/01	PVL	500.00	.30	Telephone conference with Zaleski re: status (.2), review correspondence (.1)
11/12/01	JWD	365.00	2.20	Prepare weekly status report
11/13/01	EJS	125.00	.50	Updated EI files.
11/14/01	PVL	500.00	.50	Review email (.1), review misc. filings (.4)
11/15/01	PVL	500.00	.30	Review misc. filings (.1), telephone conference with Zaleski re: pending motions (.2)
11/16/01	EJS	125.00	.50	Reviewed recently received court documents in preparation of indexing.
11/16/01	TWS	360.00	.10	Read status report

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11/17/01	PVL	500.00	1.90	Telephone conferences with Baena re: case management motion and 11/21 hearing (1.6), prepare for hearing (.3)
11/18/01	JWD	365.00	2.20	Review filings for status report
11/19/01	RCT	265.00	.30	Review weekly status reports re: upcoming assignments.
11/19/01	JWD	365.00	2.10	Work on status report
11/19/01	EI	630.00	.10	Conference L. Tersigni re: business plan.
11/20/01	PVL	500.00	.50	Review ZAI motion to dismiss Ch. 11 case (.5)
11/21/01	PVL	500.00	3.90	Prepare for hearing (1.0), conferences with Zaleski re: case admin and status (1.3), telephone conference with EI and Zaleski (.2), telephone conference with Baena et al. (.7), conference with Siegal and Pasquale (.4), telephone conference with Davis re: hearing (.2), review UST objection re: CMO (.1)
11/21/01	RCT	265.00	.20	Review case management reports re: scheduled issues and arrangements.
11/21/01	JWD	365.00	2.10	Review pleadings for status report
11/21/01	EI	630.00	.70	Telecon PVNL/Zaleski re: judge issues (.5); memos re: judge issue (.2).
11/23/01	PVL	500.00	.30	Telephone conference with EI re: status (.3)
11/23/01	EI	630.00	.50	Telecon PVNL re: status of pending motions re: fraudulent conveyance case, bar date, PD and motion to dismiss.
11/26/01	PVL	500.00	.30	Review misc. filings (.1), review Tersigni report (.2)
11/26/01	JWD	365.00	1.80	Draft, revise, edit weekly status report

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11/27/01	RCT	265.00	.20	Review memo re: new Judge.
11/27/01	EI	630.00	.10	Memo to Committee re: new judge.
11/28/01	EJS	125.00	.50	Updated EI files including committee contact cards.
11/28/01	JWD	365.00	1.90	Review pleadings for status report; telephone conference with M. Zaleski re same
11/29/01	PVL	500.00	.20	Review misc. filings (.2)
11/30/01	PVL	500.00	.10	Review misc. filings (.1)
Total Task Code .04		35.60		

Claims Administration & Objections (.80 Hours; \$ 400.00)

<u>Attorney</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peter V. Lockwood	.80	\$500	400.00

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
11/05/01	PVL	500.00	.80	Prepare for hearing re: Bolduc claims (.3), attend hearing re: Bolduc (.5)

Total Task Code .05	.80
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Fee/Employment Applications (3.30 Hours; \$ 664.50)

<u>Attorney</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Rita C. Tobin	1.80	\$265	477.00
Elyssa J. Strug	1.50	\$125	187.50

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
11/09/01	RCT	265.00	.50	Review October pre-bills.
11/16/01	RCT	265.00	1.00	Prepare fee apps for October.
11/20/01	EJS	125.00	1.00	Reviewed, edited and assembled monthly fee application in preparation of filing.
11/26/01	EJS	125.00	.50	Memo to RCT re missing payments from the Debtor.
11/28/01	RCT	265.00	.30	Conference with ES re: upcoming fee application and billing issues.

Total Task Code .07 3.30

Fee/Employment Objections (.20 Hours; \$ 86.00)

<u>Attorney</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peter V. Lockwood	.10	\$500	50.00
Trevor W. Swett	.10	\$360	36.00

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
11/07/01	PVL	500.00	.10	Review objs. to Warren ret. (.1)
11/07/01	TWS	360.00	.10	Read oppositions to E. Warren retention

Total Task Code .08 .20

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Litigation (8.70 Hours; \$ 3,480.50)

<u>Attorney</u>		<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peter V. Lockwood		5.00	\$500	2,500.00
Kimberly N. Brown		3.70	\$265	980.50

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
11/10/01	PVL	500.00	.30	Review draft Rourke aff. re: bar date (.2), telephone conference with Peterson re: same (.1)
11/12/01	PVL	500.00	1.00	Telephone conferences with Peterson re: bar date motion (.9), telephone conference with Bernick re: same (.1)
11/14/01	PVL	500.00	2.40	Review Grace bar date reply (2.4)
11/15/01	PVL	500.00	.70	Conference with KNB re: bar date reply (.5), telephone conference with EI re: same (.1), conference with NDF re: same (.1)
11/15/01	KNB	265.00	.50	Conference with PVNL re: reply brief
11/18/01	KNB	265.00	3.00	Review Debtors' reply brief
11/20/01	PVL	500.00	.60	Telephone conference with Zaleski re: 11/21 hearings (.2), prepare for 11/21 hearing (.4)
11/20/01	KNB	265.00	.20	Read reply brief to bar date motion
Total Task Code .10		8.70		

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Plan and Disclosure Statement (.90 Hours; \$ 328.50)

<u>Attorney</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Julie W. Davis	.90	\$365	328.50

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
11/07/01	JWD	365.00	.90	Draft letters to Committee members re need to sign confidentiality agreement

Total Task Code .11 .90

Committee Meetings/Conferences (5.50 Hours; \$ 2,007.50)

<u>Attorney</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Julie W. Davis	5.50	\$365	2,007.50

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
11/01/01	JWD	365.00	5.50	Meeting with L. Tersigni, P. Zilly and Grace financial staff at Company headquarters.

Total Task Code .15 5.50

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Travel (5.00 Hours; \$ 1,250.00)

<u>Attorney</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peter V. Lockwood	5.00	\$250	1,250.00

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
11/05/01	PVL	250.00	2.00	Travel to and from Wilmington (1/2 time) (2.0)
11/21/01	PVL	250.00	3.00	Travel to and from Wilmington (3.0)

Total Task Code .16	5.00
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Docket Review & Control (20.90 Hours; \$ 2,541.00)

<u>Attorney</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Trevor W. Swett	.10	\$360	36.00
Robert C. Spohn	2.40	\$135	324.00
Elyssa J. Strug	6.50	\$125	812.50
Stacie M. Evans	7.90	\$115	908.50
Samira A. Taylor	4.00	\$115	460.00

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
11/01/01	RCS	135.00	.60	Index received documents.
11/06/01	EJS	125.00	1.00	Updated EI hearing files.
11/07/01	SME	115.00	1.60	Analyze and index various documents including pleadings, fee applications and correspondence.
11/08/01	RCS	135.00	1.10	Review and index documents, pleadings and correspondence received (1.1).
11/08/01	TWS	360.00	.10	Read hearing agenda

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11/09/01	SME	115.00	1.00	Analyze and index various documents including pleadings and correspondence.
11/12/01	EJS	125.00	.50	Updated EI & PVNL agenda.
11/12/01	SME	115.00	.50	Analyze, review and index various documents including pleadings and correspondence.
11/13/01	SME	115.00	.90	Analyze, review and index various documents including pleadings and correspondence.
11/16/01	SME	115.00	1.80	Analyze, review and index various documents including fee applications, pleadings, and correspondence.
11/19/01	EJS	125.00	1.00	Updated court document indexes.
11/20/01	RCS	135.00	.30	Review and provide specified documents to attorney in preparation of court filing (.3).
11/21/01	EJS	125.00	.50	Updated court document indexes.
11/26/01	RCS	135.00	.40	Compile and index documents requested by attorney in preparation of filing (.4).
11/26/01	SME	115.00	1.30	Analyze, review and index various documents including fee applications, pleadings, and correspondence.
11/27/01	EJS	125.00	1.50	Updated fee application indexes.
11/27/01	EJS	125.00	2.00	Updated court document indexes.
11/27/01	SME	115.00	.20	Analyze, review and index various documents including pleadings, correspondence and fee applications.
11/27/01	SAT	115.00	3.00	Organized and prepared files for first day motions.

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11/28/01	SME	115.00	.60	Analyze, review and index various pleadings.
11/28/01	SAT	115.00	1.00	Organized and prepared first day motions files.
Total Task Code .17		20.90		

Other Charges:

Air & Train Transportation	293.00
Air Freight & Express Mail	59.87
Long Distance Telephone - Equitrac In-House	10.56
Meals Related to Travel	9.74
Research Material	8.00
Telecopier	48.60
Travel Expenses - Ground Transportation	17.00
Duplicating	<u>850.80</u>

Total: \$ 1,297.57